

## **IC 6-8-12**

### **Chapter 12. Eligible Event; Exemption from Taxation**

#### **IC 6-8-12-1**

##### **"Eligible entity"**

Sec. 1. As used in this chapter, "eligible entity" means the National Football League and its affiliates as defined in the National Football League document titled "SUPER BOWL XLV HOST CITY BID SPECIFICATIONS & REQUIREMENTS" dated October 2006.  
*As added by P.L.211-2007, SEC.39; P.L.234-2007, SEC.42.*

#### **IC 6-8-12-2**

##### **"Eligible event"**

Sec. 2. As used in this chapter, "eligible event" means an event known as the Super Bowl that is conducted by an eligible entity described in section 1 of this chapter.  
*As added by P.L.211-2007, SEC.39; P.L.234-2007, SEC.42.*

#### **IC 6-8-12-3**

##### **Tax exemption**

Sec. 3. All property owned by an eligible entity, revenues of an eligible entity, and expenditures and transactions of an eligible entity:

- (1) in connection with an eligible event; and
- (2) resulting from holding an eligible event in Indiana or making preparatory advance visits to Indiana in connection with an eligible event;

are exempt from taxation in Indiana for all purposes.

*As added by P.L.211-2007, SEC.39; P.L.234-2007, SEC.42.*

#### **IC 6-8-12-4**

##### **Marion County admissions tax not applicable**

Sec. 4. The excise tax under IC 6-9-13 does not apply to an eligible event.

*As added by P.L.211-2007, SEC.39; P.L.234-2007, SEC.42.*

#### **IC 6-8-12-5**

##### **Findings**

Sec. 5. The general assembly finds that:

- (1) this chapter has been enacted as a requirement to host an eligible event in Indiana and that an eligible event would not be held in Indiana without the exemptions provided in this chapter;
- (2) notwithstanding the exemptions provided in this chapter, an eligible event held in Indiana would generate a significant economic impact for Indiana and additional revenues from taxes affected by this chapter; and
- (3) the exemptions provided in this chapter will not reduce or adversely affect the levy and collection of taxes pledged to the payment of bonds, notes, leases, or subleases payable from those taxes.

*As added by P.L.211-2007, SEC.39; P.L.234-2007, SEC.42.*